

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.105 Responsibility of Trustees, Receivers, Executors or Administrators

TITLE 86: REVENUE

**PART 130
RETAILERS' OCCUPATION TAX**

Section 130.105 Responsibility of Trustees, Receivers, Executors or Administrators

Where trustees, receivers, executors or administrators (whether appointed by a Federal or a State court), by virtue of their appointment, continue to operate, manage or control the business and engage in the business of selling tangible personal property for use or consumption, they become liable for Retailers' Occupation Tax. This principle applies notwithstanding the fact that such trustees, receivers, executors or administrators may be engaged in liquidating the assets of the business, provided that such liquidation takes place by means of sales, and provided that such sales are made for use or consumption and consist of tangible personal property customarily sold by such business.

(Source: Amended at 5 Ill. Reg. 12788, effective November 2, 1981)